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10/091,140	03/06/2002	Robert S. Block	033386-001	5151

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EXAMINER
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FRÉNEL, VANEL

ART UNIT	PAPER NUMBER
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3687

MAIL DATE	DELIVERY MODE
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05/26/2009

PAPER

**Please find below and/or attached an Office communication concerning this application or proceeding.**

The time period for reply, if any, is set in the attached communication.

### Office Action Summary

**Application No.**

10/091,140

**Applicant(s)**

BLOCK ET AL.

**Examiner**

VANEL FRENEL

**Art Unit**

3687

-- The MAILING DATE of this communication appears on the cover sheet with the correspondence address --  
**Period for Reply**

A SHORTENED STATUTORY PERIOD FOR REPLY IS SET TO EXPIRE 3 MONTH(S) OR THIRTY (30) DAYS, WHICHEVER IS LONGER, FROM THE MAILING DATE OF THIS COMMUNICATION.

- Extensions of time may be available under the provisions of 37 CFR 1.136(a). In no event, however, may a reply be timely filed after SIX (6) MONTHS from the mailing date of this communication.
- If NO period for reply is specified above, the maximum statutory period will apply and will expire SIX (6) MONTHS from the mailing date of this communication.
- Failure to reply within the set or extended period for reply will, by statute, cause the application to become ABANDONED (35 U.S.C. § 133). Any reply received by the Office later than three months after the mailing date of this communication, even if timely filed, may reduce any earned patent term adjustment. See 37 CFR 1.704(b).

#### Status

- 1) ☒ Responsive to communication(s) filed on 29 December 2008.
- 2a) ☒ This action is **FINAL**. 2b) ☐ This action is non-final.
- 3) ☐ Since this application is in condition for allowance except for formal matters, prosecution as to the merits is closed in accordance with the practice under *Ex parte Quayle*, 1935 C.D. 11, 453 O.G. 213.

#### Disposition of Claims

- 4) ☒ Claim(s) 1-47 is/are pending in the application.
- 4a) Of the above claim(s) \_\_\_\_\_ is/are withdrawn from consideration.
- 5) ☐ Claim(s) \_\_\_\_\_ is/are allowed.
- 6) ☒ Claim(s) 1-47 is/are rejected.
- 7) ☐ Claim(s) \_\_\_\_\_ is/are objected to.
- 8) ☐ Claim(s) \_\_\_\_\_ are subject to restriction and/or election requirement.

#### Application Papers

- 9) ☐ The specification is objected to by the Examiner.
- 10) ☐ The drawing(s) filed on \_\_\_\_\_ is/are: a) ☐ accepted or b) ☐ objected to by the Examiner.  
Applicant may not request that any objection to the drawing(s) be held in abeyance. See 37 CFR 1.85(a).  
Replacement drawing sheet(s) including the correction is required if the drawing(s) is objected to. See 37 CFR 1.121(d).
- 11) ☐ The oath or declaration is objected to by the Examiner. Note the attached Office Action or form PTO-152.

#### Priority under 35 U.S.C. § 119

- 12) ☐ Acknowledgment is made of a claim for foreign priority under 35 U.S.C. § 119(a)-(d) or (f).
- a) ☐ All b) ☐ Some \* c) ☐ None of:
1. ☐ Certified copies of the priority documents have been received.
  2. ☐ Certified copies of the priority documents have been received in Application No. \_\_\_\_\_.
  3. ☐ Copies of the certified copies of the priority documents have been received in this National Stage application from the International Bureau (PCT Rule 17.2(a)).

\* See the attached detailed Office action for a list of the certified copies not received.

#### Attachment(s)

- 1) ☐ Notice of References Cited (PTO-892)
- 2) ☐ Notice of Draftsperson's Patent Drawing Review (PTO-948)
- 3) ☐ Information Disclosure Statement(s) (PTO/SE/US)  
Paper No(s)/Mail Date \_\_\_\_\_
- 4) ☐ Interview Summary (PTO-413)  
Paper No(s)/Mail Date \_\_\_\_\_
- 5) ☐ Notice of Informal Patent Application
- 6) ☐ Other: \_\_\_\_\_

**DETAILED ACTION**

Notice to Applicant

1. This communication is in response to the Amendment filed on 12/29/08. Claims 1 and 44-47 have been amended. Claims 1-47 are pending.

***Claim Rejections - 35 USC § 103***

2. The following is a quotation of 35 U.S.C. 103(a) which forms the basis for all obviousness rejections set forth in this Office action:

(a) A patent may not be obtained though the invention is not identically disclosed or described as set forth in section 102 of this title, if the differences between the subject matter sought to be patented and the prior art are such that the subject matter as a whole would have been obvious at the time the invention was made to a person having ordinary skill in the art to which said subject matter pertains. Patentability shall not be negated by the manner in which the invention was made.

3. Claims 1-7 and 15-47 are rejected under 35 U.S.C. 103(a) as being unpatentable over Wilkinson et al in view of Creating Financial Information in XBRL (O'Rourke; June 2001) and further in view of Accounting, Information Technology, and Business Solutions by Hollander Anita S., 1999. It is noted that additional pages from Wilkinson et al. are relied upon in this rejection as compared to the original rejection. The new pages are 385-391.

As per the independent claim 1, Wilkinson et al. discloses a method for organizing multiple accounts, comprising: assigning labels to each account from a predefined label set (see example of predefined labels in Figures 11-5 and 11-6 on page 383); defining some of the multiple accounts as first Alternate Control Accounts associated with a first accounting standard that is defined using labels from the labels (see page 382, third full paragraph, wherein Wilkinson et al. discusses that accounts

must be classified to meet the external requirements of governmental agencies such as the IRS); a computer system receiving data matched with labels from the label set (see page 388 what discloses computer menu features); [claim 2] wherein the label set comprises Assets (see page 383, final paragraph, asset), liabilities, revenues, expenses, owner's equity, and cost of sales; [claim 3] wherein the label set comprises Liquid Assets (inherent since fixed assets is given as an example on page 383, final paragraph), Accounts Receivables, Accounts Payable, Trade Revenues, Trade Expenses Operating Cash Flow, Financing Cash Flow, and Investing Cash Flow; [claim 4] assigning an account classification label to an account (see minor classification, for example type of fixed assets, see paragraph bridging pages 383-384); and [claim 5] selecting the account classification label from an account classification label set comprising Customer, Supplier, Rent, Utilities, and Commissions (see "commissions" on page 384, third full paragraph); [claim 6] assigning multi-level classification to labels an account (see page 384, "AAA-BBBB-CC"); [claim 7] selecting the multi-level classification label from a set comprising details about elements in the account classification label set (see Figure 11- 6); [claim 16] a user matching labels from the label set to the data (see Figure 11-6); [claim 17] the label set comprises labels defined by a User (see page 384); [claim 31 ] the received data include financial and non-financial data (it is inherent that data can be financial, such as expenses, or non-financial, such user comments); [claim 32] the multiple accounts are organized based on the assigned labels (see Figure 11-6 and page 384); [claim 33] accounts (see page 384, for example "AAA-BBBB-CC") include sub-accounts ("BBBB") and elements

("CC"); [claim 34] displaying steps are in response to a use's selection (see menu items on page 388, "account analysis", "record inquiry", "reports"); [claim 35] receiving a date selection indicating a time period; receiving an account selection; and displaying activity in the selected account from the selected time period (see Figures 11 - 7, 11-8, 11-9, and 11-10 which allow account information for a specific data or period of time); [claim 36] receiving an account selection; receiving a date selection indicating a point in time for each account in the account selection; and displaying for each account in the account selection, and account value on the point in time (see Figures 11-7, 11-8, 11 - 9, and 11-10 which allow account information for a specific data or period of time); [claim 37] receiving goals and rules linking financial data with non-financial data; identifying, via assigned labels and the matched labels, ones of the multiple accounts and posted data relevant to the received goals and rules; and modeling changes to the identified accounts and identified posted data that achieve goals and rules (see page 382 that states that accounts are set up for external parties, wherein the goals and rules of the external party will be used to modify the accounts); [claim 38] identifying activities associated with the identified accounts and identified posted data (see Figure 11-9, wherein users may inquiry the record or generate reports to identify account activity); and [claim 39] adjusting the molded changes in response to inputs from a user (see Figure 11- 9).

Wilkinson et al. fails to expressly disclose the computer system posting the received data in to the first Alternate Control Accounts, based on the labels matched to the received data. Wilkinson et al. discloses that separate accounts can be generated

for external entities based on the requirements of governmental agencies.

O'Rourke teaches that the XBRL system allows automatic posting of account information across any number of desired externally required statements (see page 57). Additionally, since the XBRL program is used over the Internet, it is inherent that links are provided between accounts (as required by claim 13).

It would have been obvious to one of ordinary skill in the art at the time the invention was made to modify Wilkinson et al. with automatic posting of financial data to various accounts requiring specific accounting standards as taught by O'Rourke, because automatic posting between accounts reduces the amount of time required by employees to manually post the data and improving data integrity by eliminating human error.

As best understood, Wilkinson and O'Rourke do not explicitly disclose the following limitations: " dynamically assigning at least one Attribute to at least of a) one of the multiple accounts, b) a sub-account of one of the multiple accounts, and c) an entry in one of the multiple accounts, wherein the Attribute has a logical pointer to at least one Attribute Group ID or Attribute Center" and "the computer system selectively displaying the at least one of said multiple accounts, said sub-account of one of the multiple accounts, and said entry in one of the multiple accounts based on the at least one Attribute".

However, these features are known in the art, as evidenced by Hollander. In particular, Hollander discloses " dynamically assigning at least one Attribute to at least of a) one of the multiple accounts, b) a sub-account of one of the multiple accounts, and

c) an entry in one of the multiple accounts, wherein the Attribute has a logical pointer to at least one Attribute Group ID or Attribute Center" (See Hollander, Page 86- Page 107); and "the computer system selectively displaying the at least one of said multiple accounts, said sub-account of one of the multiple accounts, and said entry in one of the multiple accounts based on the at least one Attribute" (See Hollander, Page 159).

It would have been obvious to one of ordinary skill in the art at the time of the invention to have included the features of Hollander within the collective teachings of Wilkinson and O' Rourke with the motivation of reducing an organization ability to adhere to GAAP (generally accepted accounting principles). See Hollander, Page 107, lines 28-34).

As per newly added claim 42, Hollander discloses the method wherein the at least one Attribute is a Virtual Attribute (See Hollander, Page 158,-Page 160).

As per newly added claim 43, Hollander discloses the method wherein the at least one Attribute is a Active Attribute (See Hollander, Page 158-Page 166).

As per claim 45, Hollander discloses the method wherein each of the labels comprises an Attribute Group ID that includes logical pointers to Attribute associated with the Attribute Group ID (See Hollander, Page 164-Page 166).

As per claim 46, Hollander discloses the method wherein each of the labels comprises an Attribute Group ID that includes a logical pointer to an Attribute Group definition that has links to Attributes associated with the Attribute Group ID (See Hollander, Page 163-Page 165).

As per newly added claim 47, Hollander discloses the method wherein the Attribute Center is a Virtual Attribute Center (See Hollander, Page 166).

As per newly added claim 48, Hollander discloses the method comprising: logically locking related entries across the multiple accounts by inserting a code into a lock table, wherein the code indicates at least one Attribute relating the locked entries (See Hollander, Page 160-Page 161).

Claim 8-14 rejected under 35 U.S.C. 103(a) as being unpatentable over Wilkinson et al. in view of O'Rourke as applied to claims 1-7 and 15-41 above, and further in view of Guide to Small Business Accounting Software (Needle) and further in view of Accounting, Information Technology, and Business Solutions by Hollander Anita S., 1999.

As per the dependent claims 8-14, Wilkinson et al. in combination with O'Rourke fail to expressly disclose a system that displays side-by-side reporting. In regards to independent claim 8, Needle discloses a method for displaying financial data, comprising: aligning data sequences side-by-side (see page 1-4, paragraph under



Financial Statements, "side-by-side" reporting, wherein the user may select column data from all available accounting sequences); organizing all elements in the sequences so that all corresponding elements in the sequences are aligned in the same row; [claim 9], as best understood, organizing all the elements in each sequence in accordance with a standing ordering for one of the sequences (see third tab in Figure on page 1-4 that allows "sorting criteria"); [claim 10] the standard ordering is of the Ending Balance Sheet sequence (see Figure in the left column of page 1-4, wherein an available sequence is Balance "X" months back; and [claim 11] all the elements in each sequence in accordance with an ordering selected by a user (the reports are created by the user, see page 1-4, "Financial Statements").

It would have been obvious to one of ordinary skill in the art at the time the invention was made to modify Wilkinson et al. with side-by-side reporting taught by Needle, because side-by-side reporting allows the user to easily compare accounts on a single display.

### **Response to Arguments**

4. Applicant's arguments filed on 12/29/09 with respect to claims 1-47 have been fully considered but they are not persuasive.

(A) At pages 10-13 of the response filed on 12/29/08, Applicant's argues that the newly added features in the 12/29/08 amendment are not taught or suggested by the applied references.

With respect to Applicant arguments, the Examiner respectfully submitted that obviousness is determined on the basis of the evidence as a whole and the relative persuasiveness of the arguments. See *In re Oetiker*, 977F.2d 1443, 1445, 24 USPQ2d 1443, 1444 (Fed. Cir. 1992); *In re Hedges*, 783F.2d 1038, 1039, 228 USPQ 685, 686 (Fed. Cir. 1992); *In re Piasecki*, 745 F.2d 1468, 1472, 223 USPQ 785, 788 (Fed. Cir.1984); and *In re Rinehart*, 531 F.2d 1048, 1052, 189 USPQ 143, 147 (CCPA 1976). Using this standard, the Examiner respectfully submits that he has at least satisfied the burden of presenting a prima facie case of obviousness, since he has presented evidence of corresponding claim elements in the prior art by expressly pointing to specific portions of each applied reference and has expressly articulated the combinations and the motivations for combinations as well as the scientific and logical reasoning of one skilled in the art at the time of the invention that fairly suggest Applicant's claimed invention. Each applied reference does not expressly suggest combination with the other respective references; however, the Examiner has shown that motivation for combining the references existed in the prior art. Within the present combinations, all of the modifications proposed by the Examiner are taught by the references and that knowledge generally available to one of ordinary skill in the art. Therefore, the combination of references is proper and the rejection maintained. In addition, the Examiner recognizes that references cannot be arbitrarily altered or modified and that there must be some reason why one skilled in the art would be motivated to make the proposed modifications. However, although the Examiner agrees that the motivation or suggestion to make modifications must be articulated, it is

respectfully contended that there is no requirement that the motivation to make modifications must be expressly articulated within the references themselves.

References are evaluated by what they suggest to one versed in the art, rather than by their specific disclosures, In re Bozek, 163 USPQ 545 (CCPA 1969).

The Examiner is concerned that Appellant apparently ignores the mandate of the numerous court decisions supporting the position given above. The issue of obviousness is not determined by what the references expressly state but by what they would reasonably suggest to one of ordinary skill in the art, as supported by decisions in In re DeLisle 406 Fed 1326, 160 USPQ 806; In re Kell, Terry and Davies 208 USPQ 871; and In re Fine, 837 F.2d 1071, 1074, 5 USPQ 2d 1596, 1598 (Fed. Cir. 1988) (citing In re Lalu, 747 F.2d 703, 705, 223 USPQ 1257, 1258 (Fed. Cir. 1988)). Further, it was determined in In re Lamberti et al, 192 USPQ 278 (CCPA) that: (i) obviousness does not require absolute predictability; (ii) non-preferred embodiments of prior art must also be considered; and (iii) the question is not express teaching of references, but what they would suggest. Therefore, Applicant argument is not persuasive and the rejection is hereby sustained.

5. **THIS ACTION IS MADE FINAL.** Applicant is reminded of the extension of time policy as set forth in 37 CFR 1.136(a).

A shortened statutory period for reply to this final action is set to expire THREE MONTHS from the mailing date of this action. In the event a first reply is filed within

TWO MONTHS of the mailing date of this final action and the advisory action is not mailed until after the end of the THREE-MONTH shortened statutory period, then the shortened statutory period will expire on the date the advisory action is mailed, and any extension fee pursuant to 37 CFR 1.136(a) will be calculated from the mailing date of the advisory action. In no event, however, will the statutory period for reply expire later than SIX MONTHS from the mailing date of this final action.

### **Conclusion**

6. Any inquiry concerning this communication or earlier communications from the examiner should be directed to Vanel Frenel whose telephone number is 571-272-6769. The examiner can normally be reached on 6:30am-5:00pm.

If attempts to reach the examiner by telephone are unsuccessful, the examiner's supervisor, Matthew S. Gart can be reached on 571-272-3955. The fax phone number for the organization where this application or proceeding is assigned is 571-273-8300. Information regarding the status of an application may be obtained from the Patent Application Information Retrieval (PAIR) system. Status information for published applications may be obtained from either Private PAIR or Public PAIR. Status information for unpublished applications is available through Private PAIR only. For more information about the PAIR system, see <http://pair-direct.uspto.gov>. Should you have questions on access to the Private PAIR system, contact the Electronic Business Center (EBC) at 866-217-9197 (toll-free).

/Vanel Frenel/

Application/Control Number: 10/091,140

Page 12

Art Unit: 3687

Examiner, Art Unit 3687

March 5, 2009